Kluane First Nation

Self-Government Agreement Implementation Plan

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KLUANE FIRST NATION

SELF-GOVERNMENT AGREEMENT

IMPLEMENTATION PLAN

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KLUANE FIRST NATION
SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN

AMONG:

Her Majesty the Queen in right of Canada, as represented by the Minister of Indian Affairs and Northern Development (hereinafter called "Canada");

AND:

The Kluane First Nation, as represented by the Chief of the Kluane First Nation (hereinafter called the "KFN");

AND:

The Government of Yukon, as represented by the Government Leader (hereinafter called "Yukon");

(hereinafter called the "Parties").

WHEREAS:

The Parties signed the Kluane First Nation Self-Government Agreement (hereinafter called the "KFNSGA") on the 18th day of October, 2003;

clause 23.1 of the KFNSGA provides that the Parties shall conclude an implementation plan for the KFNSGA (hereinafter called the "KFNSGA Plan") as soon as practicable; and

the representatives of the Parties have developed this KFNSGA Plan, which identifies certain activities to be undertaken and certain payments to be made with respect to the implementation of the KFNSGA;

NOW THEREFORE, the Parties agree as follows:

1.0 Interpretation of the KFNSGA Plan

1.1 No provision of the KFNSGA Plan shall be considered an amendment to, modification of, or derogation from the provisions of the KFNSGA.

1.2 The KFNSGA Plan shall be interpreted so as to promote the implementation of the provisions of the KFNSGA and to avoid inconsistency or conflict with the provisions of the KFNSGA.

1.3 Where there is any inconsistency or conflict between the provisions of the KFNSGA Plan and the provisions of the KFNSGA, the provisions of the KFNSGA shall prevail to the extent of the inconsistency or conflict.

1.4 Unless the context otherwise requires, capitalized words and phrases in the KFNSGA Plan shall have the meanings assigned in the KFNSGA.

2.0 Legal status of the KFNSGA Plan

2.1 The KFNSGA Plan consists of the provisions contained herein.

2.2 Attached hereto are:

2.2.1 Annex A: Activity Sheets describing specific activities, projects and measures for implementation of the KFNSGA; and

2.2.2 Annex B: Co-ordination of KFNSGA and Kluane First Nation Final Agreement (hereinafter called the "KFNFA") implementation;

which Annexes represent the agreement of the Parties regarding the manner in which the provisions of the KFNSGA will be implemented, but do not form part of the KFNSGA Plan, and are not intended to create legal obligations.

3.0 Implementation Funding

3.1 Subject to any amendment of the KFNSGA Plan by the Parties, Canada shall make financial payments to the KFN for the implementation of the KFNSGA as follows:

3.1.1 **$81,457** (2002 constant dollars) per annum for on-going implementation activities;

3.1.2 **$67,772** (2002 constant dollars) per annum for a ten year period for supplementary implementation activities; and

3.1.3 **$133,589** (2002 constant dollars) for one-time implementation projects and activities.

3.2 The payments referred to in 3.1.1, 3.1.2 and 3.1.3 above shall be escalated from 2002 constant dollars to their Initial-Year Value using the Annual Price Adjustor as defined in Annex A, 1.0 of the Kluane First Nation Self-Government Financial Transfer Agreement (hereinafter called the "KFNSGFTA") dated the 18th day of October, 2003.

3.3 The payments referred to in 3.1.1 and 3.1.2 above shall be made in accordance with the provisions of the KFNSGFTA and shall be escalated from their Initial-Year Value using the Annual Price and Population Adjustor as defined in Annex A, 1.0 of the KFNSGFTA.

3.4 The payment referred to in 3.1.3 above shall be made as a lump sum payment, by a transfer agreement other than the KFNSGFTA, as an unconditional grant as soon as practicable after the KFNSGA becomes effective, not subject to the Cash Management Policy of the Government of Canada.

3.5 The payment of the amounts set out in 3.1.1, 3.1.2 and 3.1.3 above, or any amended amount required to be paid, represents the fulfilment of Canada's obligation as set out in the KFNSGA to provide funding to the KFN for the following periods of time:

3.5.1 for the purposes of 3.1.1 and 3.1.3, for the period of time set out in the KFNSGFTA; and

3.5.2 for the purposes of 3.1.2, for the period of time identified in 3.1.2.

3.6 Canada shall provide a negotiated level of funding for the participation of the KFN in the negotiations contemplated by 13.5.2, 13.6.1, 14.3, 14.4, 14.6, 17.1 and 27.0 of the KFNSGA.

3.6.1 In addition to the notification and negotiation process provided for in 17.0 of the KFNSGA, in the first year in which the KFNSGA is in effect, the KFN may provide notice, within 90 days of the Effective Date of the KFNSGA, that it wishes to initiate the negotiation for the assumption of responsibility by the KFN for the management, administration and delivery of any program or service, in the same manner as provided for in 17.0 of the KFNSGA.

4.0 Implementation of KFNSGA Plan Review

4.1 The representatives appointed pursuant to section 5.1 of the KFNFA Implementation Plan shall also work toward resolving any issue which may arise in relation to the implementation of the KFNSGA Plan.

4.2 Pursuant to 6.6 of the KFNSGA the Parties shall complete a review of the KFNSGA Plan, Annex A and Annex B within ten years of the Effective Date of the KFNSGA unless the Parties otherwise agree.

5.0 Amendment

5.1 The Parties shall determine whether to amend the KFNSGA Plan, Annex A or Annex B as a result of the review conducted pursuant to 4.2.

5.2 The Parties, by agreement, may amend the KFNSGA Plan, Annex A or Annex B at any time, and any amendment thereto shall be made in writing by the Parties.

6.0 Effective Date of the KFNSGA Plan

6.1 The KFNSGA Plan shall take effect as of the Effective Date of the KFNSGA.

7.0 Signing of the KFNSGA Plan

7.1 The KFNSGA Plan may be executed in any number of counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same document, and the date of the KFNSGA Plan shall be deemed to be the date on which the last party signs.

SIGNED at Burwash Landing , the 18th day of October, 2003.

The Kluane First Nation:

Robert Dickson
Chief

Witnesses:

Robin Bradasch

Becky Miller

Bertha Doris

Sharon Kabanak

SIGNED at Burwash Landing, the 18th day of October, 2003.

Her Majesty the Queen in right of Canada:

The Honourable Robert D. Nault
Minister of Indian Affairs
and Northern Development

Witnesses:

Larry Bagnell

Gary Hall

Barb McFred

SIGNED at Burwash Landing, the 18th day of October, 2003

The Government of Yukon:

The Honourable Dennis Fentie
Government Leader of Yukon

Witnesses:

Lynn Black

Juanita Messner

Kluane First Nation Elder's Council Witnesses

this mark was made by Jessie Jo

Dorothy Johnson

Agnes Johnson

Mark Jaques

Joseph Johnson

Dennis Dickson

Alexander R Dickson

Judy Mary E. Joe MacLeod

IMPLEMENTATION PLAN
FOR THE
KLUANE FIRST NATION
SELF-GOVERNMENT AGREEMENT

ANNEX A – ACTIVITY SHEETS

This Annex refers to the implementation of selected provisions of the KFNSGA.

The activities described in the Annex reflect the agreement of the Parties as to the activities which the Parties expect to be performed in order to give effect to the referenced provisions.

The planning assumptions described in relation to a referenced provision reflect the circumstances considered or expected to arise in the implementation of that provision. Some planning assumptions also reflect steps or measures that the Parties assume will be taken, or limitations that may apply, in the performance of the described activities.

In the development of this Annex, it has been assumed that the Parties will deal by other means with matters required by the KFNSGA to be addressed prior to the Effective Date or in the negotiation or ratification of the KFNSGA.

The fact that an activity sheet does not cross-reference the KFNSGA dispute resolution mechanism pursuant to KFNSGA Chapter 24 should not be construed to mean that the dispute resolution mechanism is not applicable to that activity sheet.

In the KFNSGA Annex A -- Activity Sheets and Annex B -- Coordination of the KFNFA and KFNSGA Implementation, the following acronyms and references have been used:

Canada	Her Majesty in Right of Canada
KFN	Kluane First Nation
KFNFA	Kluane First Nation Final Agreement
KFNFA Plan	KFNFA Implementation Plan
KFTSGFTA	Self-Government Financial Transfer Agreement between Canada and KFN
KFNSGA	Kluane First Nation Self-Government Agreement
KFNSGA Plan	KFNSGA Implementation Plan
Parties	Canada, KFN and Yukon
YFN	Yukon First Nation
Yukon	Government of Yukon

PROJECT:	Consultation on amendments to Self-Government Legislation	
RESPONSIBLE PARTY:	KFN, Government	
PARTICIPANT / LIAISON:	None identified	
REFERENCED CLAUSES:	5.2	Government shall Consult with Kluane First Nation during the drafting of any amendments to Self-Government Legislation which affect Kluane First Nation.
CROSS REFERENCES:	7.4	

RESPONSIBILITY	ACTIVITIES	TIMING
KFN or Government	Identify need for amendment. Notify other Parties.	As necessary
Parties	Evaluate the need for amendment.	As necessary
Yukon or Canada as appropriate	If proposing to amend Self-Government Legislation, notify KFN of proposed amendment. Provide details.	Prior to amending Self-Government Legislation
KFN	Prepare and present views.	Within a reasonable time period
Yukon or Canada as appropriate	Provide full and fair consideration of KFN views. Make revisions as necessary.	After views presented
Yukon or Canada as appropriate	At discretion, amend Self-Government Legislation.	After considering KFN views

PLANNING ASSUMPTIONS

1. If a proposed amendment affects all YFNs, one territory-wide consultative process may be appropriate.

PROJECT: KFNSGA amendment

RESPONSIBLE PARTY: Canada, Yukon, KFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

6.1 This Agreement may only be amended with the consent of the Parties.

6.2 Consent to any amendment pursuant to 6.1 may only be given on the part of:

6.2.1 Canada, by the Governor in Council;

6.2.2 the Yukon, by the Commissioner in Executive Council; and

6.2.3 Kluane First Nation, by the Council,

6.2.3.1 Kluane First Nation shall provide Government with a certificate certifying that an amendment has been approved by Kluane First Nation in accordance with 6.2.3 and all persons shall be entitled to rely on that certificate as conclusive evidence of compliance with 6.2.3.

CROSS REFERENCES: 6.3, 6.4 (all), 6.5, 6.6 (all), 7.3

RESPONSIBILITY	ACTIVITIES	TIMING
KFN, Canada, or Yukon	Propose in writing amendment to other Parties.	As necessary
KFN, Canada, or Yukon	Evaluate proposed amendment. Respond in writing to initiating Party.	When amendment is proposed
KFN, Canada, and Yukon	Negotiate and draft amendment.	Following agreement to amend
KFN, Canada, and Yukon	Consent to the amendment pursuant to 6.2.	After amendments are drafted
KFN	Notify Citizens of amendment.	After amendment is approved

PLANNING ASSUMPTIONS

1. If a proposed amendment is rejected, the rejecting parties will provide written reasons.

PROJECT: Amending the KFNSGA to incorporate more favourable provisions

RESPONSIBLE PARTY: KFN, Canada, Yukon

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

6.3 Where Government has concluded a self-government agreement with another Yukon First Nation which includes provisions more favourable than those in this Agreement, and where it would be practical to include those provisions in this Agreement, Government, at the request of Kluane First Nation, shall negotiate with Kluane First Nation with a view to amending this Agreement to incorporate provisions no less favourable than those in the other self-government agreement.

6.4 A dispute arising from negotiations described in 6.3 may be referred by any Party to dispute resolution pursuant to 26.3.0 of the Final Agreement.

6.4.1 In any dispute arising pursuant to 6.3 an arbitrator shall have the authority set out in 26.7.3 of the Final Agreement.

6.5 The Parties shall make amendments to this Agreement which are required to give effect to orders or decisions of an arbitrator pursuant to 6.4.

CROSS REFERENCES: 6.1, 6.2 (all), 24.3; KFNFA 26.3.0 (all), 26.7.3

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Monitor other YFN Self-Government Agreements for more favourable provisions.	As Self-Government Agreements are negotiated
KFN, Canada and Yukon	Negotiate and draft amendment to KFNSGA.	At request of KFN
KFN, Canada or Yukon	If dispute arises, refer to dispute resolution under 26.3.0 of the KFNFA.	As necessary
KFN, Canada and Yukon	If dispute resolved, draft amendment to KFNSGA.	As necessary
KFN, Canada and Yukon	If Parties agree, amend KFNSGA, pursuant to KFNSGA 6.1, 6.2.	As soon as practicable
KFN	Notify KFN Citizens of amendment.	After amendment is approved

PROJECT: Review of KFNSGA within ten years of the Effective Date

RESPONSIBLE PARTY: KFN, Canada, Yukon

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

6.6 Unless the Parties otherwise agree, the Parties shall review this Agreement within ten years of the Effective Date for the purpose of determining whether:

6.6.1 other self-government agreements in Canada have more effectively incorporated self-government provisions respecting any matters considered in this Agreement;

6.6.2 other self-government agreements in Canada have more effectively incorporated implementation or financial transfer agreements;

6.6.3 this Agreement has been implemented in accordance with the implementation plan;

6.6.4 the negotiated transfer of programs, responsibilities and resources pursuant to this Agreement has been successful; and

6.6.5 this Agreement should be amended in accordance with 6.1 and 6.2 to reflect the outcome of the review.

CROSS REFERENCES: 6.1, 6.2 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN, Canada and Yukon	Prepare work plan to identify terms of reference, timelines and resources for review.	Within ten years of the Effective Date, or as the Parties otherwise agree
KFN, Canada and Yukon	Conduct the review, and identify appropriate action.	In accordance with the work plan
KFN, Canada and Yukon	Undertake appropriate action which may include amending the KFNSGA in accordance with KFNSGA 6.1 and 6.2.	As necessary

PLANNING ASSUMPTIONS

1. The review process of the KFNSGA may be carried out simultaneously, and in a coordinated fashion, with a review of the KFNFA Plan and negotiation of a new KFTSGFTA in accordance with paragraph 7 of Annex B to the KFNSGA Plan.

2. At the time of the review, Canada may provide additional resources, to a negotiated level, for the conduct of the review.

PROJECT:	Amendment of an invalid provision of the KFNSGA
RESPONSIBLE PARTY:	KFN, Canada, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	7.3 If any provision of this Agreement is found by a court of competent jurisdiction to be invalid, the Parties shall make best efforts to amend this Agreement to remedy the invalidity or replace the invalid provision.
CROSS REFERENCES:	6.1, 6.2 (all), 7.1, 7.2, 7.4

RESPONSIBILITY	ACTIVITIES	TIMING
KFN, Canada and Yukon	If a court of competent jurisdiction finds a provision of the KFNSGA to be invalid, make best efforts to amend the KFNSGA to remedy the invalidity or replace the invalid provision.	As required
KFN, Canada and Yukon	If the parties agree to amend the KFNSGA, initiate amendment process in accordance with KFNSGA 6.1 and 6.2.	As soon as practicable
KFN	Inform Citizens of amendment.	As soon as practicable following the amendment

PLANNING ASSUMPTIONS

1. Each of the Parties may prepare for and participate in litigation relating to the determination of the validity of a provision of the KFNSGA.

PROJECT:	Amendment of an invalid provision of the Self-Government Legislation	
RESPONSIBLE PARTY:	Government	
PARTICIPANT / LIAISON:	KFN	
REFERENCED CLAUSES:	7.4	If any provision of Self-Government Legislation is found by a court of competent jurisdiction to be invalid, Government shall make best efforts to amend the Self-Government Legislation to remedy the invalidity or replace the invalid provision.
CROSS REFERENCES:	5.2, 7.1, 7.2, 7.3	

RESPONSIBILITY	ACTIVITIES	TIMING
Government	If a court of competent jurisdiction finds a provision of the Self-Government Legislation to be invalid, make best efforts to amend the Self-Government Legislation to remedy the invalidity or replace the invalid provision.	As required
Government	If Government intends to amend the Self-Government Legislation or replace the invalid provision, notify KFN of any amendment which affects KFN.	During the drafting of the amendments
KFN	Prepare and present views to Government.	Within a reasonable time as indicated by Government
Government	Provide full and fair consideration to views presented by KFN. Notify KFN of outcome.	Within a reasonable time following receipt of KFN views
KFN	Inform Citizens of amendment.	As soon as practicable following amendment

PLANNING ASSUMPTIONS

1. Each of the Parties may prepare for and participate in litigation relating to the determination of the validity of a provision of the Self-Government Legislation.

PROJECT: Conflict of laws issues

RESPONSIBLE PARTY: KFN, other YFN, Government

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

8.4 Common law conflict of laws principles shall apply where a conflict of laws issue arises unless:

8.4.1 in the case of a conflict of laws issue arising between a law enacted by Kluane First Nation and a law enacted by another Yukon First Nation, Kluane First Nation and the other Yukon First Nation have otherwise agreed; or

8.4.2 in the case of a conflict of laws issue arising between a law enacted by Kluane First Nation and Laws of General Application, Kluane First Nation and Government have otherwise agreed.

CROSS REFERENCES: 13.5 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN, other YFN, Canada or Yukon, as appropriate	If conflict of laws issue arises, negotiate agreement or solution to conflict.	As agreed by affected parties
KFN, other YFN, Canada or Yukon as appropriate	If the issue results in court action, participate in court action.	As necessary

PLANNING ASSUMPTIONS

1. The Parties anticipate that, where appropriate, potential for conflict of laws will be considered when Government and KFN are drafting laws.

PROJECT: Capacity, rights, powers and privileges of KFN

RESPONSIBLE PARTY: KFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 9.2 Kluane First Nation is a legal entity and has the capacity, rights, powers and privileges of a natural person and, without restricting the generality of the foregoing, may:

9.2.1 enter into contracts or agreements;

9.2.2 acquire and hold property or any interest therein, and sell or otherwise dispose of property or any interest therein;

9.2.3 raise, invest, expend and borrow money;

9.2.4 sue or be sued;

9.2.5 form corporations or other legal entities; and

9.2.6 do such other things as may be conducive to the exercise of its rights, powers and privileges.

CROSS REFERENCES: 12.1 (all), 14.4.2, 26.0 (all); KFNFA 20.4.1

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Conduct appropriate research and analysis in regard to the exercising of rights or engaging in activities pursuant to 9.2.	As necessary
KFN	Conduct negotiations, develop agreements and prepare legal documents as may be required to carry out any of the activities.	As necessary
KFN	Notify Government and public of outcome as may be appropriate.	As necessary

PLANNING ASSUMPTIONS

1. This activity does not include the consideration of local service and program agreements under KFNSGA 14.4.2 and 26.0 or the formation of Settlement Corporations under KFNFA 20.4.1.

PROJECT: Establishment of governing bodies

RESPONSIBLE PARTY: KFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 10.1 The Constitution of Kluane First Nation shall, in a manner consistent with this Agreement, provide for:

10.1.2 the governing bodies of Kluane First Nation and their composition, membership, powers, duties, and procedures;

CROSS REFERENCES: None identified

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Establish governing bodies according to the Constitution.	Upon Effective Date or as appropriate
KFN	Operate KFN government structures which will attend to functions such as: - communications and information; - policy development, monitoring, evaluation, research and advice; - personnel and training; - intergovernmental relations, negotiations and dispute resolution; - legal affairs; - clerical; - financial management and taxation; - supply services; - management capabilities; and, - other functions as may arise from time to time.	

PLANNING ASSUMPTIONS

1. The KFN may have to prepare or amend policies and procedures with regard to the administration, operation and internal management of KFN affairs.

PROJECT:	Establishment and implementation of KFN financial reporting system	
RESPONSIBLE PARTY:	KFN	
PARTICIPANT / LIAISON:	None identified	
REFERENCED CLAUSES:	10.1	The Constitution of Kluane First Nation shall, in a manner consistent with this Agreement, provide for:
	10.1.3	a system of reporting, by audits or otherwise, through which the governing bodies are financially accountable to Citizens;
CROSS REFERENCES:	22.1	

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Examine and determine reporting requirements of KFN government.	As soon as practicable following Effective Date
KFN	Review reporting standards generally accepted for governments in Canada.	As soon as practicable following Effective Date
KFN	Prepare and publish reports or audits in accordance with the KFN Constitution.	Annually or as required

PROJECT:	Challenging the validity of KFN laws and quashing invalid KFN laws
RESPONSIBLE PARTY:	KFN
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	10.1 The Constitution of Kluane First Nation shall, in a manner consistent with this Agreement, provide for: 10.1.5 challenging the validity of the laws of Kluane First Nation and quashing invalid laws; and
CROSS REFERENCES:	10.1.4, 13.1 (all), 13.2 (all), 13.3 (all), 14.1 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Participate in challenges of validity of KFN laws in accordance with KFN Constitution.	As necessary
KFN	If necessary, amend or replace invalid law.	As soon as practicable

PROJECT:	Transfer to KFN of monies held by Canada for use and benefit of KFN	
RESPONSIBLE PARTY:	Canada	
PARTICIPANT / LIAISON:	KFN	
REFERENCED CLAUSES:	11.2	Any monies held by Canada for the use and benefit of the Indian Act (Canada) Kluane First Nation Band shall be transferred to Kluane First Nation, as soon as practicable after the Effective Date.
CROSS REFERENCES:	None identified	

RESPONSIBILITY	ACTIVITIES	TIMING
Canada	Calculate amount to be transferred. Inform KFN in writing of the amount to be transferred.	Prior to Effective Date
KFN	Confirm amount to be transferred and request by Band Council Resolution the transfer of monies held by Canada for the use and benefit of the Kluane Indian Band.	Prior to Effective Date
Canada	Transfer funds to KFN.	As soon as practicable
KFN	Provide written receipt for monies transferred.	Following receipt of monies

PROJECT: Delegation of KFN powers

RESPONSIBLE PARTY: KFN

PARTICIPANT / LIAISON: Other party as indicated in 12.1 and 12.2

REFERENCED CLAUSES:

12.1 Any power of Kluane First Nation to enact laws may be delegated by a law of Kluane First Nation to:

12.1.1 a public body in Canada having powers to enact laws;

12.1.2 another Yukon First Nation;

12.1.3 a tribal council; or

12.1.4 the Council for Yukon Indians,

to the extent that the delegation is consistent with the Constitution and this Agreement.

12.2 Any power of Kluane First Nation other than a power to enact laws may be delegated by a law of Kluane First Nation to:

12.2.1 a public body in Canada having powers to enact laws;

12.2.2 another Yukon First Nation;

12.2.3 a tribal council;

12.2.4 the Council for Yukon Indians;

12.2.5 an office established by a law of Kluane First Nation;

12.2.6 a department, agency or official of Government;

12.2.7 a public body established by a law of Kluane First Nation;

12.2.8 a municipality, school board, local body, or legal entity established by Yukon law; or

12.2.9 any legal entity in Canada,

to the extent that the delegation is consistent with the Constitution and this Agreement.

12.3 Any delegation under 12.0, other than a delegation under 12.2.5 or 12.2.7, shall require the written consent of the delegate.

CROSS REFERENCES: 9.2, 9.2.1, 9.2.5, 26.0 (all), 27.5

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Research and identify authority or power to be delegated.	At discretion of KFN
KFN, other party	Negotiate and draft delegation agreement with other party.	At discretion of parties
KFN, other party	If delegation agreement is completed, and delegation occurs, notify Government and the public.	As necessary

PLANNING ASSUMPTIONS

1. Any delegation of KFN powers will be subject to an approval process as may be set out in its Constitution and laws.

PROJECT:	Delegation of powers to KFN
RESPONSIBLE PARTY:	KFN
PARTICIPANT / LIAISON:	Any entity that has the authority to delegate its powers ("delegating authority")
REFERENCED CLAUSES:	12.4 Kluane First Nation has the capacity to enter into agreements to receive powers, including legislative powers, by delegation.
CROSS REFERENCES:	9.2, 9.2.1, 9.2.5, 12.1 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN or delegating authority	Forward delegation proposal to other party.	As necessary
KFN or delegating authority	Prepare views and respond.	Within a reasonable time period following receipt of the proposal
KFN or delegating authority	Negotiate, draft and enter into delegation agreement.	At discretion of parties
KFN or delegating authority	Notify public of delegation agreement.	Following approval of agreement by parties

PROJECT: Enactment of KFN laws

RESPONSIBLE PARTY: KFN

PARTICIPANT / LIAISON: Yukon

REFERENCED CLAUSES:

13.1 Kluane First Nation shall have the exclusive power to enact laws in relation to the following matters:

13.1.1 administration of Kluane First Nation affairs and operation and internal management of Kluane First Nation;

13.1.2 management and administration of rights or benefits that are realized pursuant to Kluane First Nation's Final Agreement by persons enrolled under the Final Agreement, and are to be controlled by Kluane First Nation; and

13.1.3 matters ancillary to the foregoing.

13.2 Kluane First Nation shall have the power to enact laws in relation to the following matters in the Yukon:

13.2.1 provision of programs and services for Citizens in relation to their spiritual and cultural beliefs and practices;

13.2.2 provision of programs and services for Citizens in relation to their aboriginal languages;

13.2.3 provision of health care and services to Citizens, except licensing and regulation of facility-based services off Settlement Land;

13.2.4 provision of social and welfare services to Citizens, except licensing and regulation of facility-based services off Settlement Land;

13.2.5 provision of training programs for Citizens, subject to Government certification requirements where applicable;

13.2.6 adoption by and of Citizens;

13.2.7 guardianship, custody, care and placement of Kluane First Nation children, except licensing and regulation of facility-based services off Settlement Land;

13.2.8 provision of education programs and services for Citizens choosing to participate, except licensing and regulation of facility-based services off Settlement Land;

13.2.9 inheritance, wills, intestacy and administration of estates of Citizens, including rights and interests in Settlement Land;

13.2.10 procedures consistent with the principles of natural justice for determining the mental competency or ability of Citizens, including administration of the rights and interests of those found incapable of responsibility for their own affairs;

13.2.11 provision of services to Citizens for resolution of disputes outside the courts;

13.2.12 solemnization of marriage of Citizens;

13.2.13 licences in respect of matters enumerated in 13.1, 13.2 and 13.3 in order to raise revenue for Kluane First Nation purposes;

13.2.14 matters necessary to enable Kluane First Nation to fulfill its responsibilities under the Final Agreement or this Agreement; and

13.2.15 matters ancillary to the foregoing.

13.3 Kluane First Nation shall have the power to enact laws of a local or private nature on Settlement Land in relation to the following matters:

13.3.1 use, management, administration, control and protection of Settlement Land;

13.3.2 allocation or disposition of rights and interests in and to Settlement Land, including expropriation by Kluane First Nation for Kluane First Nation purposes;

13.3.3 use, management, administration and protection of natural resources under the ownership, control or jurisdiction of Kluane First Nation;

13.3.4 gathering, hunting, trapping or fishing and the protection of fish, wildlife and habitat;

13.3.5 control or prohibition of the erection and placement of posters, advertising signs, and billboards;

13.3.6 licensing and regulation of any person or entity carrying on any business, trade, profession, or other occupation;

13.3.7 control or prohibition of public games, sports, races, athletic contests and other amusements;

13.3.8 control of the construction, maintenance, repair and demolition of buildings or other structures;

13.3.9 prevention of overcrowding of residences or other buildings or structures;

13.3.10 control of the sanitary condition of buildings or property;

13.3.11 planning, zoning and land development;

13.3.12 curfews, prevention of disorderly conduct and control or prohibition of nuisances;

13.3.13 control or prohibition of the operation and use of vehicles;

13.3.14 control or prohibition of the manufacture, supply, sale, exchange, transport, possession or consumption of intoxicants;

13.3.15 establishment, maintenance, provision, operation or regulation of local services and facilities;

13.3.16 caring and keeping of livestock, poultry, pets and other birds and animals, and impoundment and disposal of any bird or animal maltreated or improperly at-large, but the caring and keeping of livestock does not include game farming or game ranching;

13.3.17 administration of justice;

13.3.18 control or prohibition of any actions, activities or undertakings that constitute, or may constitute, a threat to public order, peace or safety;

13.3.19 control or prohibition of any activities, conditions or undertakings that constitute, or may constitute, a danger to public health;

13.3.20 control or prevention of pollution and protection of the environment;

13.3.21 control or prohibition of the possession or use of firearms, other weapons and explosives;

13.3.22 control or prohibition of the transport of dangerous substances; and

13.3.23 matters coming within the good government of Citizens on Settlement Land.

CROSS REFERENCES: 8.4 (all), 13.5.5, 13.6.0 (all), 14.0 (all), 20.0 (all), 21.1, 21.2, 21.3, 21.4

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Prepare initial laws.	At discretion, after federal Order in Council ratifying the KFNSGA
KFN	Enact initial laws.	After Effective Date
KFN	Prepare other laws.	As required
KFN	Enact other laws.	As necessary
KFN	Provide Yukon with copy of KFN laws.	As soon as practicable after each law is passed

PLANNING ASSUMPTIONS

1. Initial laws may include financial administration legislation and other such legislation fundamental to the initial operation of the KFN.

2. An advance of federal funding for initial laws may be provided to KFN after the federal Order in Council ratifying the KFNSGA.

PROJECT: Exercise of Emergency powers on and off Settlement Land

RESPONSIBLE PARTY: KFN, Canada, Yukon

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

13.4.1 Off Settlement Land, in relation to those matters enumerated in 13.2, in any situation that poses an Emergency to a Citizen, Government may exercise power conferred by Laws of General Application to relieve the Emergency, notwithstanding that laws enacted by Kluane First Nation may apply to the Emergency.

13.4.2 A person acting pursuant to 13.4.1 shall, as soon as practicable after determining that a person in an Emergency is a Citizen, notify Kluane First Nation of the action taken and transfer the matter to the responsible Kluane First Nation authority, at which time the authority of the Government to act pursuant to 13.4.1 shall cease.

13.4.3 A person acting pursuant to 13.4.1 is not liable for any act done in good faith in the reasonable belief that the act was necessary to relieve an Emergency.

13.4.4 On Settlement Land, in relation to those matters enumerated in 13.2, in any situation that poses an Emergency to a person who is not a Citizen, Kluane First Nation may exercise power conferred by laws enacted by Kluane First Nation to relieve the Emergency, notwithstanding that Laws of General Application may apply to the Emergency.

13.4.5 A person acting pursuant to 13.4.4 shall, as soon as practicable after determining that a person in an Emergency is not a Citizen, notify Government or, where the person in an Emergency is a citizen of another Yukon First Nation, that Yukon First Nation, of the action taken and transfer the matter to the responsible authority, at which time the authority of Kluane First Nation to act pursuant to 13.4.4 shall cease.

13.4.6 A person acting pursuant to 13.4.4 is not liable for any act done in good faith in the reasonable belief that the act was necessary to relieve an Emergency.

13.4.7 Notwithstanding 13.5.0, in relation to powers enumerated in 13.3, Laws of General Application shall apply with respect to an Emergency arising on Settlement Land which has or is likely to have an effect off Settlement Land.

CROSS REFERENCES: 9.2, 9.2.1, 13.2 (all), 13.3 (all), 13.5 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN and Canada or Yukon	Develop arrangements and procedures which allow a person acting pursuant to 13.4.1 or 13.4.4 to notify the appropriate authority and to transfer the matter to the appropriate authority as soon as practicable.	As soon as practicable after Effective Date and thereafter concurrent with the development or amendment of relevant policies or legislation
KFN or Canada or Yukon	Having taken action in an Emergency, notify the appropriate authority.	In accordance with arrangements and procedures
KFN or Canada or Yukon	Transfer the matter to the appropriate authority.	As soon as practicable

PROJECT: Identification of areas in which laws of KFN shall prevail over federal Laws of General Application

RESPONSIBLE PARTY: KFN, Canada

PARTICIPANT / LIAISON: Yukon

REFERENCED CLAUSES:

13.5.2 Canada and Kluane First Nation shall enter into negotiations with a view to concluding, as soon as practicable, a separate agreement or an amendment of this Agreement which will identify the areas in which laws enacted by Kluane First Nation shall prevail over federal Laws of General Application to the extent of any inconsistency or conflict.

13.5.2.1 Canada shall Consult with the Yukon prior to concluding the negotiations described in 13.5.2.

13.5.2.2 Clause 13.5.2 shall not affect the status of the Yukon as a party to the negotiations or agreements referred to in 13.6.0 or 17.0.

CROSS REFERENCES: 13.6 (all), 13.7 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Research areas in which KFN laws may prevail over federal Laws of General Application.	Prior to negotiations
KFN	Notify Canada of desire to initiate negotiations.	At discretion
KFN, Canada	Prepare work plan to identify timelines and resources for negotiations.	Within 6 months after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
KFN, Canada	Commence negotiations pursuant to work plan.	As required
Canada	Notify Yukon of proposed agreement or amendment identifying areas where KFN laws prevail over federal Laws of General Application. Provide details.	Prior to conclusion of negotiations
Yukon	Prepare and present views to Canada.	Within reasonable time period as indicated by Canada
Canada	Provide full and fair consideration of views of Yukon.	After views presented to Canada

RESPONSIBILITY	ACTIVITIES	TIMING
Canada, KFN	Conclude agreement.	As soon as practicable after Consultation with Yukon

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the KFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the KFN in negotiations to identify areas in which KFN laws may prevail. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.

PROJECT:	Consultation with KFN on a Yukon Law of General Application
RESPONSIBLE PARTY:	Yukon, KFN
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	13.5.4 Where the Yukon reasonably foresees that a Yukon Law of General Application which it intends to enact may have an impact on a law enacted by Kluane First Nation, the Yukon shall Consult with Kluane First Nation before introducing the Legislation in the Legislative Assembly.
CROSS REFERENCES:	8.4 (all), 13.5.3

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Analyse proposed Yukon Law of General Application for impact on KFN laws.	Whenever Yukon proposes to enact a Yukon Law of General Application
Yukon	Where proposed Yukon Law of General Application may have an impact on a KFN law notify KFN of the need to initiate Consultation.	Prior to introduction of the legislation in the Legislative Assembly, allowing reasonable time for Consultation to occur
Yukon, KFN	Develop arrangements and procedures identifying contacts, timelines, general information guidelines and any other information required by the parties to ensure Consultation consistent with the Agreement.	As soon as practicable after KFN is notified about the need to initiate Consultation
Yukon	Provide KFN with details of proposed Legislation.	As soon as practicable after arrangements and procedures for Consultation have been developed
KFN	Review proposed Yukon Law of General Application to determine impact, inconsistency, and/or conflict. Prepare and present views.	Within a reasonable time period as set out in the arrangements and procedures
Yukon	Provide full and fair consideration to views presented. Notify KFN of outcome.	After views presented to Yukon
Yukon	At discretion, make any changes to proposed Yukon Law of General Application.	After considering KFN views

PLANNING ASSUMPTIONS

1. If a proposed enactment affects all YFNs, one territory-wide consultative process may be appropriate.

PROJECT: Consultation with Yukon on a KFN law

RESPONSIBLE PARTY: KFN, Yukon

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 13.5.5 Where Kluane First Nation reasonably foresees that a law which it intends to enact may have an impact on a Yukon Law of General Application, Kluane First Nation shall Consult with the Yukon before enacting the law.

CROSS REFERENCES: 8.4 (all), 13.5.4

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Analyse proposed KFN law for impact on Yukon Laws of General Application.	Whenever KFN proposes a law
KFN	Where proposed KFN law may have an impact on a Yukon Law of General Application, notify Yukon of the need to initiate Consultation.	Prior to introduction of the law in the KFN approval process, allowing reasonable time for Consultation to occur
KFN, Yukon	Develop arrangements and procedures identifying contacts, timelines, general information guidelines and any other information required by the parties to ensure Consultation consistent with the Agreement.	As soon as practicable after Yukon is notified about the need to initiate Consultation
KFN	Provide Yukon with details of proposed legislation.	As soon as practicable after arrangements and procedures for Consultation have been developed
Yukon	Review proposed KFN law to determine impact, inconsistency, and/or conflict. Prepare and present views.	Within a reasonable time period as set out in the arrangements and procedures
KFN	Provide full and fair consideration to views presented. Notify Yukon of outcome.	After views presented to KFN
KFN	At discretion, make any changes to proposed legislation.	After considering Yukon views

PROJECT: Declaration where a Yukon Law of General Application ceases to apply to the KFN, its Citizens or Settlement Land

RESPONSIBLE PARTY: Yukon, KFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

13.5.6 Where the Commissioner in Executive Council is of the opinion that a law enacted by Kluane First Nation has rendered a Yukon Law of General Application partially inoperative and that it would unreasonably alter the character of a Yukon Law of General Application or that it would make it unduly difficult to administer that Yukon Law of General Application in relation to Kluane First Nation, Citizens or Settlement Land, the Commissioner in Executive Council may declare that the Yukon Law of General Application ceases to apply in whole or in part to Kluane First Nation, Citizens or Settlement Land.

13.5.7 Prior to making a declaration pursuant to 13.5.6:

13.5.7.1 the Yukon shall Consult with Kluane First Nation and identify solutions, including any amendments to Yukon Legislation, that the Yukon considers would meet the objectives of Kluane First Nation; and

13.5.7.2 after Consultation pursuant to 13.5.7.1, where the Yukon and Kluane First Nation agree that the Yukon Law of General Application should be amended, the Yukon shall propose such amendment to the Legislative Assembly within a reasonable period of time.

CROSS REFERENCES: 13.5.5

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Analyse KFN law for impact on Yukon Laws of General Application.	Following receipt of the KFN law
Yukon	If the Commissioner in Executive Council is of the opinion that the KFN law has rendered a Yukon Law of General Application partially inoperative, notify KFN of the need to initiate Consultation.	As necessary
Yukon, KFN	Develop arrangements and procedures identifying contacts, timelines, general information guidelines and any other information required by the parties to ensure Consultation consistent with the Agreement.	As soon as practicable after KFN is notified about the need to initiate Consultation

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Notify KFN of its concerns regarding the impact of the KFN law on a Yukon Law of General Application and identify possible solutions.	As soon as practicable after the arrangements and procedures for Consultation have been completed
KFN	Prepare and present views to Yukon.	Within a reasonable time period as set out in the arrangements and procedures for Consultation
Yukon	Provide full and fair consideration to views of KFN.	After views presented to Yukon
Yukon	If Yukon and KFN agree that the Yukon Law of General Application should be amended, draft and propose amendments to Yukon Legislation.	As necessary
Commissioner in Executive Council	If the Yukon Law of General Application is not amended to rectify the matter, at discretion declare that the Yukon Law of General Application ceases to apply in whole or in part to KFN Settlement Land or Citizens, as the case may be.	As necessary
KFN and Yukon	Notify KFN Citizens and Yukon staff responsible for administration or enforcement of the Yukon Law of General Application of the outcome, as may be necessary.	Upon resolution of the matter

PROJECT: Negotiation of administration of justice agreement

RESPONSIBLE PARTY: KFN, Canada, Yukon

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

13.6.1 The Parties shall enter into negotiations with a view to concluding an agreement in respect of the administration of Kluane First Nation justice provided for in 13.3.17.

13.6.2 Negotiations respecting the administration of justice shall deal with such matters as adjudication, civil remedies, punitive sanctions including fine, penalty and imprisonment for enforcing any law of Kluane First Nation, prosecution, corrections, law enforcement, the relation of any Kluane First Nation courts to other courts and any other matter related to aboriginal justice to which the Parties agree.

13.6.3 Notwithstanding anything in this Agreement, Kluane First Nation shall not exercise its power pursuant to 13.3.17 until the expiry of the time described in 13.6.6, unless an agreement is reached by the Parties pursuant to 13.6.1 and 13.6.2.

13.6.6 The provisions in 13.6.4 are interim provisions and shall expire five years from the Effective Date or on the effective date of the agreement concluded pursuant to 13.6.1 and 13.6.2, whichever is earlier. The five year period may be extended for such further time as may be agreed in writing by the Minister on behalf of Canada, the Minister on behalf of the Yukon and the Council on behalf of Kluane First Nation.

CROSS REFERENCES: 13.3.17, 13.6.4 (all), 13.6.5 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Prepare for negotiation of administration of justice agreement.	Prior to negotiations
KFN	Notify Canada and Yukon of desire to initiate negotiations.	At discretion
KFN, Yukon, Canada	Prepare work plan identifying timelines and resources for negotiations.	Within 60 days after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable

RESPONSIBILITY	ACTIVITIES	TIMING
KFN, Yukon, Canada	Negotiate administration of justice agreement.	Negotiations to begin within two years of Effective Date, or as soon thereafter as the Parties agree is reasonable
KFN, Yukon, Canada	Negotiate extension to the timing of interim provision	As necessary

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the KFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the KFN in negotiations in respect of administration of justice. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.

2. Canada shall provide to Yukon a level of funding to be negotiated by Canada and Yukon to support Yukon's participation in the negotiation of administration of justice agreements contemplated by the KFNSGA.

PROJECT: Interim arrangements for administration of justice

RESPONSIBLE PARTY: KFN, Yukon

PARTICIPANT / LIAISON: Canada

REFERENCED CLAUSES:

13.6.4 Until the expiry of the time described in 13.6.6 or an agreement is entered into pursuant to 13.6.1 and 13.6.2:

13.6.4.1 Kluane First Nation shall have the power to establish penalties of:

(a) fines up to $300,000. for the violation of a law enacted by Kluane First Nation in relation to the use of Settlement Land and of natural resources on Settlement Land or the control or prevention of pollution and the protection of the environment on Settlement Land,

(b) fines up to $5,000. for the violation of any other law enacted by Kluane First Nation, and

(c) imprisonment to a maximum of six months for the violation of a law enacted by Kluane First Nation;

13.6.4.2 the Supreme Court of the Yukon Territory, the Territorial Court of Yukon, and the Justice of the Peace Court shall have jurisdiction throughout the Yukon to adjudicate in respect of laws enacted by Kluane First Nation in accordance with the jurisdiction designated to those courts by Yukon Law except that any offence created under a law enacted by Kluane First Nation shall be within the exclusive original jurisdiction of the Territorial Court of Yukon;

13.6.4.3 any offence created under a law enacted by Kluane First Nation shall be prosecuted as an offence against an enactment pursuant to the Summary Convictions Act (Yukon) by prosecutors appointed by the Yukon; and

13.6.4.4 any term of imprisonment ordered by the Territorial Court of Yukon pursuant to 13.6.4.1 shall be served in a correctional facility pursuant to the Corrections Act (Yukon).

CROSS REFERENCES: 13.1 (all), 13.2 (all), 13.3 (all), 13.6.1, 13.6.2, 13.6.5 (all), 13.6.6, 13.6.7

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Research and establish penalties under KFN law that are consistent with the interim justice provisions as part of lawmaking activity.	As decided by KFN
KFN, Yukon, Canada	Develop arrangements and procedures required for co-ordination of activities between Yukon, Canada and KFN, as appropriate, for interim justice.	Concurrent with development of KFN laws which create offenses
Yukon	Unless otherwise ordered by a court or agreed to pursuant to KFNSGA 13.6.5.2, administer justice in accordance with 13.6.4, including, but not limited to, prosecution of offenses under KFN laws, administering dispositions and enforcing judgements, providing probation and corrections services, and any other activities that may be required.	As required

PROJECT: Enactment of KFN laws in relation to taxation

RESPONSIBLE PARTY: KFN

PARTICIPANT / LIAISON: Government

REFERENCED CLAUSES: 14.1 Kluane First Nation shall have the power to enact laws in relation to:

14.1.1 taxation, for local purposes, of interests in Settlement Land and of occupants and tenants of Settlement Land in respect of their interests in those lands, including assessment, collection and enforcement procedures and appeals relating thereto;

14.1.2 other modes of direct taxation of Citizens (and, if agreed under 14.3.2, other persons and entities) within Settlement Land to raise revenue for Kluane First Nation purposes; and

14.1.3 the implementation of measures made pursuant to any taxation agreement entered into pursuant to 14.6 or with Canada.

CROSS REFERENCES: 8.4 (all), 13.5.3, 13.5.5, 13.5.6, 13.5.7 (all), 13.6.0 (all), 14.2, 14.3 (all), 14.4 (all), 14.6, 20.0 (all), 21.1, 21.2, 21.3, 21.4

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Prepare law(s).	At discretion
KFN	Enact law(s).	At discretion
KFN	Provide Yukon and Canada with copy of enacted law(s).	As soon as practicable after enactment
KFN	Inform those affected by enacted law(s), such as Citizens, holders of interests in Settlement Land, and occupants and tenants of Settlement Land.	Prior to or as soon as practicable after enactment

PROJECT: Negotiations on coordination of taxation

RESPONSIBLE PARTY: KFN, Canada

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

14.3 Canada and Kluane First Nation shall make reasonable efforts to negotiate agreements on:

14.3.1 the manner in which the power of Kluane First Nation to enact taxation laws under 14.1.2 shall be coordinated with existing tax systems; and

14.3.2 the extent, if any, to which the power provided for in 14.1.2 should be extended to apply to other persons and entities within Settlement Land.

CROSS REFERENCES: 14.1, 14.1.2, 14.7

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Research taxation.	Prior to negotiations
KFN	Notify Canada of intent to initiate negotiations.	At discretion
KFN and Canada	Prepare work plan identifying timelines and resources for negotiations.	Within 60 days after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
KFN and Canada	Make reasonable efforts to negotiate taxation agreement.	Pursuant to the work plan

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the KFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the KFN in taxation agreement negotiations. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.

2. The responsible parties will endeavour to inform Yukon of the progress of the negotiations.

PROJECT: Sharing of tax room in respect of Property Taxes or an adjustment in amounts referred to 14.8

RESPONSIBLE PARTY: KFN, Yukon

PARTICIPANT / LIAISON: Canada

REFERENCED CLAUSES:

14.4 When Kluane First Nation exercises its jurisdiction, or assumes responsibility, for the management, administration and delivery of local services and, as a consequence, exercises property taxation powers under 14.1.1, the Yukon shall undertake to ensure a sharing of tax room in respect of Property Taxes or an adjustment in amounts referred to 14.8, as the case may be, which is equitable.

14.4.1 To the extent that Kluane First Nation imposes property taxation for local purposes, the Yukon shall ensure that Yukon municipalities do not incur any consequential net loss.

14.4.2 Kluane First Nation and the Yukon shall enter into negotiations as necessary to provide for the efficient delivery of local services and programs.

CROSS REFERENCES: 14.1, 14.1.1, 14.3, 14.6, 14.8, 26.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Research and develop policies regarding property taxation of interests on Settlement Land.	At discretion
KFN	Notify Yukon and Canada of desire to initiate negotiations.	At discretion
KFN, Yukon, Canada	Prepare work plan identifying time lines and resources for negotiations.	Within 60 days after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
Yukon, KFN	Negotiate KFN exercise of property taxation power including sharing of tax room by Yukon or an adjustment in amounts referred in 14.8, as the case may be, and arrangements for the efficient delivery of local services and programs if appropriate.	In accordance with the work plan

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the KFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the KFN in the sharing of tax room negotiations with respect to Property Taxes. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.

2. Canada shall provide to Yukon a level of funding to be negotiated by Canada and Yukon to support Yukon's participation in the negotiation of sharing of tax room with respect to Property Taxes contemplated by the KFNSGA.

3. If Yukon and KFN wish to negotiate a taxation agreement to give effect to arrangements for the efficient delivery of local services and programs, then refer to 14.6.

PROJECT: Recommendation of Legislation to provide taxation powers or exemptions

RESPONSIBLE PARTY: Canada, KFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

14.5 Where, following the ratification date of this Agreement, Parliament enacts Legislation providing:

14.5.1 taxation powers to an Indian government other than those provided for in this Agreement; or

14.5.2 tax exemptions for an Indian government, or an entity owned by an Indian government, other than those provided for in this Agreement,

Canada shall, upon the request in writing of Kluane First Nation, recommend Legislation to the appropriate legislative authority to provide Kluane First Nation with those other powers or exemptions on the same terms as are set out in the Legislation which provides the powers or exemptions to the other Indian government or entity.

CROSS REFERENCES: None identified

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Monitor and research desirability of incorporating tax powers or exemptions as provided to other Indian governments through federal Legislation.	After federal Legislation regarding Indian government taxation powers or tax exemption is enacted
KFN	Make request in writing for Canada to recommend Legislation.	At discretion
Canada	Recommend taxation Legislation to appropriate legislative authority.	After request by KFN

PLANNING ASSUMPTIONS

1. Canada and KFN will discuss and attempt to reach agreement on the terms of the Legislation prior to Canada recommending the Legislation.

PROJECT:	Taxation agreement between Yukon and KFN
RESPONSIBLE PARTY:	KFN, Yukon
PARTICIPANT / LIAISON:	Canada
REFERENCED CLAUSES:	14.6 The Yukon Minister of Finance may enter into taxation agreements with Kluane First Nation.
CROSS REFERENCES:	14.4 (all), 26.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon, KFN	Notify other party of intent to enter into a taxation agreement pursuant to 14.6.	At discretion
KFN, Yukon, Canada	If KFN and Yukon Minister of Finance decide to enter into taxation agreement negotiations pursuant to 14.6, prepare work plan identifying time lines and resources for negotiations.	Prior to negotiations
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
Yukon, KFN	Negotiate taxation agreements.	In accordance with the work plan

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the KFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the KFN in taxation agreement negotiations. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.

2. Canada shall provide to Yukon a level of funding to be negotiated by Canada and Yukon to support Yukon's participation in the negotiation of the taxation agreements contemplated by the KFNSGA.

PROJECT: Consultation regarding the establishment of an assessment and taxation regime for the Pipeline and the apportioning of the Yukon Property Tax relating to the Pipeline

RESPONSIBLE PARTY: Yukon, KFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

14.7.4 the Yukon shall Consult with Kluane First Nation and any other affected Yukon First Nation on the establishment of the assessment and taxation regime for the Pipeline and the apportioning, as between themselves, of the Yukon Property Tax;

14.7.5 the assessment and taxation regime shall:

14.7.5.1 take into account the assessment and taxation regimes for similar projects in other jurisdictions in Canada,

14.7.5.2 include a fair and equitable method to apportion the Yukon Property Tax payable for the part of the Pipeline on Settlement Land and the portions which are not on Settlement Land, and

14.7.5.3 provide for consistent, non-discriminatory assessment methods and tax rates for all parts of the Pipeline regardless of whether those parts are located on Settlement Land or Non-Settlement Land;

14.7.6 subject to 14.7.3, a dispute respecting the assessment and taxation regime, including the apportionment of Yukon Property Tax payable on Settlement Land and on Non-Settlement Land, may be referred by Kluane First Nation or the Yukon to dispute resolution under 26.4.0 of the Final Agreement; and

14.7.7 a dispute not resolved pursuant to 26.4.0 may be referred to dispute resolution under 26.7.0 of the Final Agreement upon agreement of Kluane First Nation and the Yukon.

CROSS REFERENCES: 14.7, 14.7.1, 14.7.2, 14.7.3

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Provide KFN with details of proposed assessment and taxation regime for the Pipeline, and the apportioning of Yukon Property Tax.	As soon as practicable
KFN	Review proposal. Prepare and present views.	Within a reasonable time as indicated by Yukon

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Provide full and fair consideration to views presented.	Within a reasonable time following receipt of KFN views
Yukon	Establish assessment and taxation regime. Notify KFN of outcome.	
<u>If dispute arises with respect to the regime established</u>:		
Yukon, KFN	Refer dispute to mediation process under KFNFA 26.4.0.	As necessary
<u>If mediation does not resolve dispute:</u>		
Yukon, KFN	Refer dispute to arbitration under KFNFA 26.7.0.	As necessary

PROJECT: Payment by KFN to taxing authority of an amount equivalent to Property Taxes

RESPONSIBLE PARTY: Yukon, KFN, taxing authority

PARTICIPANT / LIAISON: Canada

REFERENCED CLAUSES:

14.8 Except as provided in 14.8.1 and 14.8.2, Settlement Land shall be exempt from Property Taxes provided that Kluane First Nation shall pay annually, to the taxing authority in respect of that Settlement Land, an amount equal to the aggregate amount of taxes which would be payable to the taxing authority for that year under the Laws of General Application if that land was not exempt from Property Taxes.

14.8.1 The provisions of 14.8 shall not apply to Fee Simple Settlement Land.

14.8.2 The provisions of 14.8 shall not apply to any Settlement Land which is, or may be, exempt from Property Taxes pursuant to any other provision of this Agreement or the Final Agreement.

CROSS REFERENCES: 14.9; KFNFA 26.4.0 (all); KFNFA Plan Annex A 20.7.1

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon, KFN	Discuss and attempt to reach agreement on which properties on KFN Settlement Land would be subject to property tax under the Laws of General Application and on the tax classifications and assessed values for KFN Settlement Land.	As soon as practicable after the Effective date and prior to finalization of assessment role
<u>In the year of Effective Date</u>:		
Yukon	Provide KFN a listing of Settlement Land which would be subject to property tax and amount of tax that would be payable under Laws of General Application.	No later than 90 days after Effective Date in the year of Effective Date
KFN, Yukon	Review list and amount of taxes that would be payable under Laws of General Application.	As soon as practicable
KFN	Make payment to taxing authority.	No later that 180 days after the Effective Date or July 2, whichever is the later

RESPONSIBILITY	ACTIVITIES	TIMING
In subsequent years:		
Taxing authority	Provide KFN with a listing of Settlement Land which would be subject to property tax and amount of tax that would be payable under Laws of General Application.	Annually, by May 15
KFN, taxing authority	Review list and amount of taxes that would be payable under Laws of General Application.	As soon as practicable
KFN	Make payment to taxing authority.	Annually, by July 2

PLANNING ASSUMPTIONS

1. In order to determine the amount of taxes that would be payable under the Laws of General Application pursuant to KFNSGA 14.8, Settlement Land, except as provided in 14.8.1 and 14.8.2, will be assessed under the Assessment and Taxation Act (Yukon) and the assessment appeal process under that Act will also apply.

2. The "amount equal to the aggregate amount of taxes" is considered to be net of any homeowner's grant program payments available from time to time.

PROJECT:	Assistance to KFN with payment of the amounts referred to in 14.8
RESPONSIBLE PARTY:	Canada, KFN
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	14.9 During a 10-year transitional period beginning with the Effective Date, Canada shall assist Kluane First Nation with the payment of the amounts referred to in 14.8. The assistance shall be 100 percent in year one, decreasing by 10 percentage points per year, to 10 percent in year 10. During such time, Canada shall have the same rights in respect of any assessment as a property owner.
CROSS REFERENCES:	14.8; KFNFA Plan Annex A 20.7.1

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Provide to Canada evidence of the amounts paid by KFN pursuant to 14.8.	As soon as practicable after the amounts are paid by KFN, in the year of the Effective Date and each subsequent year for ten years
Canada	Following receipt of information from KFN about the amount paid by KFN referred to in 14.8, calculate the amount of the assistance to be paid using the applicable formula set out in the planning assumptions section of this activity sheet.	Annually, as soon as practicable after receipt of information from KFN
Canada	Pursuant to the terms and conditions set out in Annex C of the KFN SGFTA, pay to KFN the amount of assistance calculated using the appropriate formula set out in the planning assumptions section of this activity sheet.	As soon as practicable

PLANNING ASSUMPTIONS

1. A self-government financial transfer agreement between Canada and KFN will be in effect which will provide for the assistance described in 14.9.

2. Formulas for Calculation of Assistance: The following formulas will be used to calculate the amount of assistance to be paid for each of the ten years for which assistance is to be paid. The amount of assistance provided for each of the ten years will be in respect of portions of two calendar years, calculated as follows:

   X = the number of days in the calendar year from January 1 up to and including the day prior to the Effective Date or the anniversary of the Effective Date;

   Y = the number of days remaining in the calendar year, from the Effective Date or the anniversary of the Effective Date to December 31, inclusive; and

T = the amount of the property taxes paid by KFN for that taxation year.

Assistance

YEAR 1:	(T x Y/365) x 100%	=	_____
YEAR 2:	(T x X/365) x 100% + (T x Y/365) x 90%	=	_____
YEAR 3:	(T x X/365) x 90% + (T x Y/365) x 80%	=	_____
YEAR 4:	(T x X/365) x 80% + (T x Y/365) x 70%	=	_____
YEAR 5:	(T x X/365) x 70% + (T x Y/365) x 60%	=	_____
YEAR 6:	(T x X/365) x 60% + (T x Y/365) x 50%	=	_____
YEAR 7:	(T x X/365) x 50% + (T x Y/365) x 40%	=	_____
YEAR 8:	(T x X/365) x 40% + (T x Y/365) x 30%	=	_____
YEAR 9:	(T x X/365) x 30% + (T x Y/365) x 20%	=	_____
YEAR 10:	(T x X/365) x 20% + (T x Y/365) x 10%	=	_____
YEAR 11:	(T x X/365) x 10%	=	_____

This table will be adjusted to take leap years into account as appropriate.

PROJECT:	Withdrawal of delivery of services for non-payment after two years of the amounts referred to in 14.8	
RESPONSIBLE PARTY:	Taxing authority	
PARTICIPANT / LIAISON:	KFN	
REFERENCED CLAUSES:	14.10	Notwithstanding Laws of General Application, Settlement Land shall not be subject to attachment, seizure or sale for non-payment of the amounts referred to in 14.8. If any such amounts remain unpaid for more than two years, the taxing authority may withdraw the delivery of any or all services to Settlement Land until the outstanding amounts have been paid.
	14.11	If amounts referred to in 14.8 remain unpaid six months after the withdrawal of any service under 14.10, the taxing authority may attach the assets of Kluane First Nation in addition to all other remedies including the filing of a lien or other instrument against Settlement Land.
CROSS REFERENCES:	14.1	

RESPONSIBILITY	ACTIVITIES	TIMING
Taxing authority	Provide KFN with initial notice using double registered mail of the possible withdrawal of delivery of any or all services to such Settlement Land if amounts referred to in 14.8 are not paid within six months of date of notice.	If amount referred to in 14.8 is owing for more than 18 months
Taxing authority	Notify KFN by double registered mail that services may be withdrawn by a specific date (six months after issuance of initial notice) if amounts referred to in 14.8 are not paid by that date.	If amounts referred to in 14.8 remain unpaid after two years
Taxing authority	Provide notice to KFN if taxing authority decides to attach the assets of the KFN and/or to initiate other remedies.	If amounts referred to in 14.8 remain unpaid six months after the withdrawal of services under 14.10

PROJECT: KFN performing a function of government for the purpose of paragraph 149(1)(c) of the Income Tax Act (Canada)

RESPONSIBLE PARTY: KFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

15.1 Kluane First Nation shall, for the purposes of paragraph 149(1)(c) of the Income Tax Act (Canada) be deemed to be a public body performing a function of government in Canada for each taxation year of Kluane First Nation where, at all times during the year:

15.1.1 it did not carry on any business other than a business carried on by it on Settlement Land, the primary purpose of which was to provide goods or services to Citizens or residents of Settlement Land; and

15.1.2 all or substantially all of its activities were devoted to the exercise of its powers of government authorized under this Agreement, Self-Government Legislation, its Final Agreement or Settlement Legislation,

and for these purposes the taxation year of Kluane First Nation shall be the calendar year or such other fiscal period as Kluane First Nation may elect.

CROSS REFERENCES: None identified

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Maintain records of the activities devoted to the exercise of the powers of government pursuant to KFNSGA 15.1.2.	Ongoing

PROJECT: Taxation of KFN "subsidiaries"

RESPONSIBLE PARTY: KFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 15.3 No tax shall be payable under the Income Tax Act (Canada) for a taxation year on the income, property or capital of a corporation, in this clause referred to as "the subsidiary", where, at all times during the year:

15.3.1 all the shares and capital of the subsidiary are owned by Kluane First Nation or by another subsidiary that satisfies the requirements of 15.3.1, 15.3.2, 15.3.3, 15.3.4 and 15.3.5;

15.3.2 no part of the earnings of the subsidiary are available to any person other than Kluane First Nation or to another subsidiary that satisfies the requirements of 15.3.1, 15.3.2, 15.3.3, 15.3.4 and 15.3.5;

15.3.3 all of the real property and all or substantially all of the tangible personal property of the subsidiary is, or is situate, on Settlement Land;

15.3.4 the subsidiary did not carry on any business other than a business carried on by it on Settlement Land, the primary purpose of which was to provide goods or services to Citizens or residents of Settlement Land, provided that any revenue arising from the provision of goods or services to persons other than Citizens or residents of Settlement Land comprises only an incidental portion of the total revenue from the business; and

15.3.5 the subsidiary was not a Settlement Corporation established pursuant to Chapter 20 of the Final Agreement.

CROSS REFERENCES: None identified

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Maintain share register of all the shares and capital of the subsidiary are owned by Kluane First Nation or by another subsidiary that satisfies the requirements of 15.3.1, 15.3.2, 15.3.3, 15.3.4 and 15.3.5.	As required

PROJECT: Refund of goods and services tax paid by claimant on expenditures relating to self-government activities within Settlement Lands

RESPONSIBLE PARTY: Kluane First Nation, or a trust, board, commission or similar body established by Kluane First Nation, or a corporation wholly owned by any such entity or by a combination thereof ("claimant")

PARTICIPANT / LIAISON: Canada (Canada Customs and Revenue Agency ("CCRA"))

REFERENCED CLAUSES:

15.7 Kluane First Nation, or a trust, board, commission or similar body established by Kluane First Nation, or a corporation wholly owned by any such entity or by a combination thereof (each of which is referred to in 15.7 to 15.11as the "claimant"), may claim a refund of any tax paid by the claimant under subsections 165(1) or sections 212 or 218 of Part IX of the Excise Tax Act (Canada) that is not otherwise recoverable by the claimant under any law, to the extent that the property or service in respect of which the tax was paid was acquired by the claimant:

15.7.1 for consumption or use in the course of exercising the powers of government within Settlement Land authorized under this Agreement, Self Government Legislation, its Final Agreement or Settlement Legislation; and

15.7.2 not for consumption, use or supply in the course of any business or other activity engaged in by the claimant for profit or gain.

15.8 A refund of tax under 15.7 will not be paid to a claimant referred to in that paragraph unless, at the time at which the tax is paid;

15.8.1 all of the claimant's real property and all or substantially all of the claimant's tangible personal property is, or is situated on, Settlement Land; and

15.8.2 the claimant does not engage in any business or other activity for profit or gain, other than an activity, engaged in by the claimant on Settlement Land, the primary purpose of which is to provide goods or services to Kluane First Nation, Citizens, individuals resident on Settlement Land, corporations wholly owned by Kluane First Nation or by Citizens, or such other businesses as the parties may from time to time agree.

15.9 A refund of tax under paragraph 15.7 will not be paid unless an application for the refund is filed with the Canada Customs and Revenue Agency within four years after the tax is paid.

CROSS REFERENCES: 15.2, 15.10, 15.11, 15.12

RESPONSIBILITY	ACTIVITIES	TIMING
Claimant	Request information regarding procedures to claim refund of any tax paid under subsections 165(1) or sections 212 or 218 of Part IX of the Excise Tax Act ("tax"), pursuant to 15.7 and 15.8 of KFNSGA.	As necessary
Canada (CCRA)	Provide to claimant the necessary application forms and instructions for filing application for refund of tax.	As soon as practicable
Claimant	File application with the CCRA for a refund of tax.	Within four years of paying or remitting the tax
Canada (CCRA)	Process application.	As soon as practicable
Canada (CCRA)	If claimant entitled to refund, make payment to claimant.	As soon as practicable
Claimant	If dissatisfied with the outcome of the application, appeal to CCRA.	As necessary, in accordance with CCRA appeal procedures

PLANNING ASSUMPTIONS

1. At the date of the preparation of this document, CCRA has developed a form and filing procedures for rebate claims from self-governing Yukon First Nations. The form is identified as GST66 - "Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund", and the accompanying guide is identified as GST/HST RC4043(E) Rev. 2000 - "GST/HST Public Service Bodies' Rebate".

PROJECT:	Negotiation of terms of a new KFNSGFTA	
RESPONSIBLE PARTY:	KFN, Canada	
PARTICIPANT / LIAISON:	Yukon	
REFERENCED CLAUSES:	16.13	At least one year prior to the date of expiry of the then current self-government financial transfer agreement, Canada and Kluane First Nation shall begin negotiating the terms of a new self-government financial transfer agreement. Until a new agreement has been concluded, the financing provisions of the expiring self-government financial transfer agreement, other than those dealing with start-up and one-time cost, shall continue for a further two years or for such period as may be agreed by Canada and Kluane First Nation.
CROSS REFERENCES:	6.6, 6.6.2, 16.1, 16.14, 16.15, 24.1, 24.4, 24.5; KFNSGFTA 14.6, 14.7	

RESPONSIBILITY	**ACTIVITIES**	**TIMING**
KFN, Canada	Prepare for and commence negotiations of a new KFNSGFTA pursuant to the provisions in KFNSGA 16.0.	At least one year prior to the expiry of the then current KFNSGFTA, and in sufficient time to complete the negotiation of a subsequent KFNSGFTA
KFN, Canada	Attempt to conclude negotiations.	Prior to the expiry of the then current KFNSGFTA, in accordance with KFNSGFTA 14.6

<u>If negotiations are not concluded prior to the expiry of the then current KFNSGFTA</u>:

KFN, Canada	Continue current KFNSGFTA for a further two years or for such period as may be agreed by Canada and KFN.	As necessary, in accordance with KFNSGFTA 14.7

PROJECT: Negotiation of assumption of responsibilities by KFN pursuant to 17.1

RESPONSIBLE PARTY: KFN, Government

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

17.1 During the term of a self-government financial transfer agreement Kluane First Nation and Government shall negotiate the assumption of responsibility by Kluane First Nation for the management, administration and delivery of any program or service within the jurisdiction of Kluane First Nation, whether or not Kluane First Nation has enacted a law respecting such matter.

17.2 Kluane First Nation may notify Government within 90 days after Effective Date of its priorities for negotiations pursuant to 17.1 for the current fiscal year, and shall notify Government by March 31st of each year of its priorities for negotiations pursuant to 17.1 for the fiscal year beginning April 1st of that year. Within 60 days of receipt of such notification, the Parties shall prepare a workplan to address the priorities identified by Kluane First Nation for negotiation. The workplan shall identify timelines and resources available for negotiations.

CROSS REFERENCES: 16.0 (all), 17.3 (all), 17.4, 17.5, 17.6, 18.0 (all), 24.2, 24.2.2, 24.3, 24.4, 24.5; KFNFA 26.4.0 (all); KFNSGA Plan paragraph 3.6.1

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Research areas where KFN wishes to assume responsibility for management of a program or service within KFN jurisdiction.	At discretion
<u>In the First Year in which the KFNSGA is in effect</u>:		
KFN	At discretion, notify Government of priorities for program or services transfer negotiations for that fiscal year.	Within 90 days of Effective Date
KFN, Government	Prepare work plan identifying timelines and resources for negotiations.	Within 60 days of notification by KFN
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
KFN, Government	Negotiate program or service transfer and prepare implementation plan pursuant to KFNSGA 17.4.	Pursuant to the work plan
KFN, Canada	Negotiate funding agreement in accordance with KFNSGA 17.5 or 17.6.	Pursuant to the work plan

RESPONSIBILITY	ACTIVITIES	TIMING
After Effective Date:		
KFN	Notify Government of priorities for negotiations for next fiscal year.	By March 31 each year
KFN, Government	Prepare work plan identifying timelines and resources for negotiations.	Within 60 days of notification by KFN
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
KFN, Government	Negotiate program or service transfer and prepare implementation plan pursuant to KFNSGA 17.4.	Pursuant to the work plan
KFN, Canada	Negotiate funding agreement in accordance with KFNSGA 17.5 or 17.6.	Pursuant to the work plan

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the KFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the KFN in program or service transfer negotiations pursuant to 17.1. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.

PROJECT: Government of Yukon financial contributions

RESPONSIBLE PARTY: Yukon, Canada

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

18.1 The contribution of the Yukon shall be subtracted from the expenditure base of any fiscal transfer arrangement in effect at the time, and shall be calculated by Government to be the aggregate of the following:

18.1.1 the savings in expenditures realized by the Yukon as a result of the assumption by Kluane First Nation of responsibility for programs and services, taking into account efficiency and economy as well as losses in efficiency that result from the Yukon's continuing responsibility for such programs and services; minus

18.1.2 an amount equal to losses in tax revenues resulting from Kluane First Nation occupying tax room previously occupied by the Yukon but only if the revenue capacity associated with the tax room previously occupied by the Yukon remains included in the revenue capacity of the Yukon for the purpose of determining the federal fiscal transfer; minus

18.1.3 the monetary value of technical assistance and other contributions in kind provided by the Yukon; as well as

18.1.4 any other factors as Canada and the Yukon may agree,

but in all cases, the Yukon shall continue to have the capacity to provide to Yukon residents the services for which it remains responsible, at a level or quality comparable to those prevailing prior to assumption of responsibility by Kluane First Nation for the programs and services.

18.2 Any one-time net savings to the Yukon resulting from the assumption of responsibilities by Kluane First Nation shall be paid by the Yukon to Canada in instalments of an amount and in accordance with a schedule to be agreed upon.

18.3 The calculation of net savings pursuant to 18.0 shall be made solely at the time that Kluane First Nation initially assumes responsibility for that program or service or part thereof.

18.4 Should there be no fiscal transfer arrangement as contemplated in 18.1 that is in effect at the time, then the Yukon contribution shall be provided for under an agreement to be negotiated by Canada and the Yukon, and shall be based on the stipulations enumerated in 18.1.

CROSS REFERENCES: 24.2, 24.2.1

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon, Canada	Calculate Yukon contribution and make financial adjustments in accordance with KFNSGA 18.0 (all).	As the parties agree

PROJECT: Consideration of revenue capacity associated with tax base

RESPONSIBLE PARTY: KFN, Canada

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

19.1 If Kluane First Nation has access to a tax base, the revenue capacity associated with that tax base may be considered in determining the level of funding to be received pursuant to Kluane First Nation self-government financial transfer agreement, provided that:

19.1.1 the revenue capacity associated with the tax base will be subject to offset at a ratio of less than 1:1;

19.1.2 any such revenue capacity shall be excluded entirely from such consideration for a period of two years following the date that Kluane First Nation obtains access to that tax base; and

19.1.3 the tax rate or rates used to measure revenue capacity during a further period beyond the initial two years shall take into account the capability of Kluane First Nation to exploit that tax base.

CROSS REFERENCES: 14.0 (all), 16.3 (all), 16.12

RESPONSIBILITY	ACTIVITIES	TIMING
KFN and Canada	Estimate and agree upon the revenue capacity of the tax base.	Prior to two years following KFN's access to tax base
KFN and Canada	Determine and agree upon the capability of the KFN to exploit that tax base.	As required

PROJECT:	Establishment and maintenance of a register of laws
RESPONSIBLE PARTY:	KFN
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	21.1 Kluane First Nation shall maintain at its principal administrative offices a register of all laws enacted by Kluane First Nation.
CROSS REFERENCES:	13.0, 14.1, 21.3, 21.4

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Establish register of laws.	Upon enactment of the first law
KFN	Maintain laws and amendments in KFN register.	As required

PROJECT:	Establishment of a central registry of constitutions and laws
RESPONSIBLE PARTY:	KFN, other YFNs
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	21.2 Kluane First Nation shall enter into negotiations with other Yukon First Nations with a view to concluding an agreement to establish a central registry of constitutions and laws enacted by Yukon First Nations.
CROSS REFERENCES:	21.3, 21.4

RESPONSIBILITY	ACTIVITIES	TIMING
KFN, other YFNs	Negotiate to establish central registry.	As the parties agree
KFN, other YFNs	Maintain constitutions, laws and amendments in central registry.	As required

PROJECT:	Development of a list of KFN Citizens	
RESPONSIBLE PARTY:	KFN	
PARTICIPANT / LIAISON:	None identified	
REFERENCED CLAUSES:	21.5	Kluane First Nation shall forward to Government a list of Citizens and any alterations to that list forthwith after they occur.
CROSS REFERENCES:	10.1.1	

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Maintain system to record Citizens.	Ongoing
KFN	Provide list to Canada and Yukon.	As soon as practicable following Effective Date
KFN	Provide revised list to Canada and Yukon as alterations occur.	As necessary

PROJECT:	Preparation, maintenance and publishing of KFN accounts	
RESPONSIBLE PARTY:	KFN	
PARTICIPANT / LIAISON:	None identified	
REFERENCED CLAUSES:	22.1	Kluane First Nation shall prepare, maintain and publish its accounts in a manner consistent with the standards generally accepted for governments in Canada.
CROSS REFERENCES:	10.1.3	

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Prepare, maintain and publish accounts in a manner consistent with the standards generally accepted for governments in Canada.	As required

PROJECT: Resolution of dispute over the terms of the KFNSGFTA

RESPONSIBLE PARTY: KFN, Canada

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

24.1 If Kluane First Nation and Canada do not agree to the terms of a self-government financial transfer agreement provided for in 16.0, either may refer the matter to mediation under 26.4.0 of the Final Agreement.

24.4 The parties to a dispute described in 24.1 to 24.3 which is not resolved by mediation under 26.6.0 of the Final Agreement may agree to refer the dispute to arbitration under 26.7.0 of the Final Agreement and the arbitrator shall have the authority provided in 26.7.3 of the Final Agreement to resolve the dispute.

CROSS REFERENCES: 16.0 (all), 24.2, 24.3, 24.5; KFNFA 26.4.0 (all), 26.6.0 (all), 26.7.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN or Canada	At discretion, refer dispute over the terms of the KFNSGFTA to mediation process, under KFNFA 26.4.0.	As necessary
KFN, Canada	Prepare for mediation.	As necessary
KFN, Canada	Participate in mediation process.	As necessary
KFN, Canada	If mediation does not resolve dispute and parties agree, refer dispute to arbitration under KFNFA 26.7.0.	As necessary
KFN, Canada	Prepare for arbitration.	As necessary
KFN, Canada	Participate in arbitration process.	As necessary

PROJECT: Resolution of dispute in program or service transfer negotiations, or over contributions of the Yukon

RESPONSIBLE PARTY: KFN, Canada, Yukon

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

24.2 If Kluane First Nation, Canada, or the Yukon do not agree:

24.2.1 to the calculation of the contribution of the Yukon provided for in 18.1; or,

24.2.2 in the negotiations for the transfer of programs or services provided for in 17.0,

any party may refer the matter to mediation under 26.4.0 of the Final Agreement.

24.4 The parties to a dispute described in 24.1 to 24.3 which is not resolved by mediation under 26.6.0 of the Final Agreement may agree to refer the dispute to arbitration under 26.7.0 of the Final Agreement and the arbitrator shall have the authority provided in 26.7.3 of the Final Agreement to resolve the dispute.

CROSS REFERENCES: 17.0 (all), 18.0 (all); 24.1, 24.3, 24.5, KFNFA 26.4.0 (all), 26.6.0 (all), 26.7.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN and/or Canada and/or Yukon	At discretion of any of the Parties, refer dispute regarding program or service transfer negotiation or contributions of the Yukon to mediation process under KFNFA 26.4.0.	As necessary
The parties to the dispute	Prepare for mediation.	As necessary
The parties to the dispute	Participate in mediation processes.	As necessary
The parties to the dispute	If mediation does not resolve dispute and parties agree, refer dispute to arbitration under KFNFA 26.7.0.	As necessary
The parties to the dispute	Prepare for arbitration.	As necessary
The parties to the dispute	Participate in arbitration process.	As necessary

PROJECT: Resolution of dispute not covered by KFNSGA 24.1 or 24.2

RESPONSIBLE PARTY: KFN, Canada, Yukon

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

24.3 Except as provided elsewhere in this Agreement, a dispute respecting this Agreement among Kluane First Nation, Canada or the Yukon may be referred to mediation under 26.4.0 of the Final Agreement upon agreement of the Parties to the dispute.

24.4 The parties to a dispute described in 24.1 to 24.3 which is not resolved by mediation under 26.6.0 of the Final Agreement may agree to refer the dispute to arbitration under 26.7.0 of the Final Agreement and the arbitrator shall have the authority provided in 26.7.3 of the Final Agreement to resolve the dispute.

CROSS REFERENCES: 24.1, 24.2, 24.5; KFNFA 26.4.0 (all), 26.6.0 (all), 26.7.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
The parties to the dispute	If the parties to the dispute agree, and upon agreement of the Parties, refer dispute to mediation process under KFNFA 26.4.0.	As necessary
The parties to the dispute	Prepare for mediation.	As necessary
The parties to the dispute	Participate in mediation process.	As necessary
The parties to the dispute	If mediation does not resolve dispute and the parties to the dispute agree, refer dispute to arbitration under KFNFA 26.7.0.	As necessary
The parties to the dispute	Prepare for arbitration.	As necessary
Parties	Participate in arbitration process.	As necessary

PROJECT: Dispute resolution with respect to compatible land use

RESPONSIBLE PARTY: KFN, Yukon

PARTICIPANT / LIAISON: Municipality (if applicable)

REFERENCED CLAUSES: 25.1 In respect of the Settlement Land described in Column 2 of Appendix A and adjacent Non-Settlement Land:

25.1.1 Kluane First Nation and the Yukon or a municipality within the Traditional Territory may establish a joint planning structure:

25.1.1.1 to develop or recommend amendments to a territorial, municipal or Kluane First Nation community plan or area development land use plan; or,

25.1.1.2 to carry out other activities to promote compatible land use;

25.1.2 where a proposed land use on Non-Settlement Land may have significant impact on the use of adjacent Settlement Land, the Yukon or the affected municipality, as the case may be, shall Consult with Kluane First Nation for the purpose of resolving an actual or potential incompatibility in land use of the Non-Settlement Land and adjacent Settlement Land;

25.1.3 where a proposed land use of Settlement Land may have a significant impact on the use of adjacent Non-Settlement Land, Kluane First Nation shall Consult with the Yukon or the affected municipality, as the case may be, for the purpose of resolving an actual or potential incompatibility in land use of the Settlement Land and adjacent Non-Settlement Land;

25.1.4 in matters not subject to the development assessment process referred to in Chapter 12 of the Final Agreement, unless otherwise agreed by Kluane First Nation and either the Yukon or the affected municipality, as the case may be:

25.1.4.1 a proposed land use of Non-Settlement Land shall not have a significant adverse impact on the peaceful use and enjoyment of adjacent Settlement Land; and

25.1.4.2 a proposed land use of Settlement Land shall not have a significant adverse impact on the peaceful use and enjoyment of adjacent Non-Settlement Land.

25.2 Where Consultation pursuant to 25.1.2 or 25.1.3 does not resolve an actual or potential incompatibility in land use, Kluane First Nation, the Yukon or the affected municipality may refer the matter to dispute resolution pursuant to 26.4.0 of the Final Agreement.

25.2.1 The parties to a dispute referred to dispute resolution pursuant to 25.2 which is not resolved by mediation under 26.6.0 of the Final Agreement may agree to refer the dispute to arbitration under 26.7.0 of the Final Agreement.

25.2.2 An arbitrator appointed to hear a dispute pursuant to 25.2 shall have the authority as set out in 26.7.3 of the Final Agreement and the authority to make recommendations to a party to the dispute to:

25.2.2.1 change or vary an existing or proposed land use;

25.2.2.2 modify a land use plan or area development regulation; and

25.2.2.3 prepare a new zoning by-law or amend an existing zoning by-law.

25.2.3 In making a recommendation in respect of a dispute referred to in 25.2, the arbitrator shall not give any more weight to the fact that a territorial, municipal or Kluane First Nation community or area development land use plan which one party has not had an opportunity to participate in developing, is completed than to any other factor to be taken into consideration.

CROSS REFERENCES: 25.3, KFNFA Chapter 12, KFNFA 26.4.0 (all), 26.6.0 (all), 26.7.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN, Yukon and / or Municipality (if applicable)	If parties agree, establish a joint planning structure.	As necessary
KFN, Yukon and / or Municipality (if applicable)	Notify other party where a proposed land use may have a significant impact on adjacent use. Provide details.	As necessary
KFN, Yukon and / or Municipality (if applicable)	Prepare and present views.	Within a reasonable time period as indicated by proposing party

RESPONSIBILITY	ACTIVITIES	TIMING
KFN, Yukon and / or Municipality (if applicable)	Provide full and fair consideration of views.	After views presented
KFN, Yukon and / or Municipality (if applicable)	In matters not subject to development assessment process referred to in KFNFA Chapter 12, and if agreed by the parties, revise proposed land use.	Following agreement
KFN, Yukon and / or Municipality (if applicable)	If Consultation does not resolve actual or potential incompatibility in land use, at discretion refer dispute to dispute resolution pursuant to KFNFA 26.4.0.	As necessary
KFN, Yukon and / or Municipality (if applicable)	Prepare and participate in mediation.	As necessary
KFN, Yukon and / or Municipality (if applicable)	If dispute not resolved by mediation and if the parties agree, prepare and participate in arbitration.	As necessary
KFN, Yukon and / or Municipality (if applicable)	If an order is made by an arbitrator pursuant to KFNFA 26.7.3, implement the terms of the order.	As required
KFN, Yukon and / or Municipality (if applicable)	If recommendations are made by an arbitrator pursuant to 25.2.2, consider recommendations.	As necessary

PROJECT:	Agreements to provide for municipal or local government services, joint planning and zoning, or other land use	
RESPONSIBLE PARTY:	KFN, other YFN, Government or municipality	
PARTICIPANT / LIAISON:	None identified	
REFERENCED CLAUSES:	26.1	Kluane First Nation may enter into agreements with another Yukon First Nation, a municipality, or Government, to provide for such matters as municipal or local government services, joint planning, zoning, or other land use control.
CROSS REFERENCES:	26.2 (all), 28.1	

RESPONSIBILITY	ACTIVITIES	TIMING
KFN, other YFN, Government or municipality	At discretion, identify need for agreements to provide for such matters as municipal or local government services, joint planning and zoning, or other land use control.	As necessary
KFN, other YFN, Government or municipality	If parties agree, negotiate agreement(s) in accordance with KFNSGA 26.2.	As agreed
KFN, other YFN, Government or municipality	Implement agreement(s).	In accordance with agreement(s)

PLANNING ASSUMPTIONS

1. It is acknowledged that long term agreements provide stability and allow for multi-year operational planning. It is acknowledged that the parties' ability to enter into long term arrangements may be subject to limitations.

PROJECT: Establishment of common administrative and planning structures

RESPONSIBLE PARTY: KFN, Government

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES:

27.1 Kluane First Nation and Government may agree to develop a process for consulting affected residents regarding the establishment of common administrative and planning structures for part or all of the Traditional Territory.

27.2 Where affected residents have been consulted through a process developed pursuant to 27.1 and Kluane First Nation or Government is satisfied that affected residents support the establishment of a common administrative and planning structure, Kluane First Nation or Government, as the case may be, may request the other party to enter into negotiations respecting the establishment of a common administrative and planning structure.

27.3 In the negotiations referred to in 27.2, Kluane First Nation and Government may agree to establish a common administrative and planning structure within part or all of the Traditional Territory.

27.4 A common administrative and planning structure established pursuant to 27.3 shall:

27.4.1 remain under the control of all residents of the Traditional Territory or any agreed upon portion of the Traditional Territory; and

27.4.2 include direct representation by Kluane First Nation.

27.5 Kluane First Nation and Government may agree to delegate responsibilities to a common administrative and planning structure established pursuant to 27.3.

27.6 An agreement pursuant to 27.3 to establish a common administrative and planning structure may include provisions respecting:

27.6.1 the detailed powers and responsibilities of the common administrative and planning structure;

27.6.2 the exact manner by which the common administrative and planning structure shall be created;

27.6.3 a process to ensure that the common administrative and planning structure is accountable to all residents of the Traditional Territory or to all residents in any agreed upon portion of the Traditional Territory;

27.6.4 the manner in which the representatives to a common administrative and planning structure shall be selected or elected;

27.6.5 a detailed implementation plan;

27.6.6 financial and cost-sharing arrangements; and

27.6.7 such other matters as Kluane First Nation and Government may agree.

CROSS REFERENCES: 12.1 (all), 12.2 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN, Government	If the parties agree, develop a process for consulting affected residents regarding the establishment of common administrative and planning structures.	As necessary
KFN or Government	Where one party is satisfied that affected residents support the establishment of a common administrative and planning structure, at discretion, request that the other party enter into negotiations.	After consultation
KFN, Government	If the parties agree to enter negotiations, prepare work plan identifying timelines and resources for negotiations.	Within 60 days after request, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
KFN, Government	Negotiate common administrative and planning structures pursuant to KFNSGA 27.0.	In accordance with the work plan

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the KFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the KFN in negotiations respecting common administrative and planning structures. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.

PROJECT: Enactment of Laws with respect to Settlement Land described in Part 1 of Appendix B

RESPONSIBLE PARTY: KFN, Yukon

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 28.1 In respect of Settlement Land described in Part 1 of Appendix B, Kluane First Nation shall not exercise its powers to enact laws in relation to the matters described in Part 2 of Appendix B, unless otherwise agreed by Kluane First Nation and Government.

CROSS REFERENCES: 13.0 (all), 26.0 (all), Parts 1 and 2 of Appendix B

RESPONSIBILITY	ACTIVITIES	TIMING
<u>If agreement between KFN and Yukon:</u>		
KFN	At discretion, enact law(s) in relation to the matters described in Part 2 of Appendix B.	As necessary
KFN	Provide to Yukon a copy of every law enacted and the projected date(s) on which the law(s) will come into force in relation to the matters referred to in Part 2 of Appendix B. The date(s) on which the law(s) will come into force shall be no less than 60 days after the enactment of the law(s).	Within 7 days following enactment of law(s)
<u>If no agreement between KFN and Yukon:</u>		
KFN	At discretion, petition the Supreme Court of the Yukon Territory to allow all or part of a proposed enactment.	As necessary

PROJECT:	Disposition of the Dalan Retained Reserve and any rights or interests therein
RESPONSIBLE PARTY:	KFN
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	29.10 For greater certainty, and subject to 29.4, Kluane First Nation shall have full power to dispose of the Dalan Retained Reserve and any rights or interest therein in accordance with the procedure established pursuant to the Constitution for the disposal of rights or interests in Settlement Land.
CROSS REFERENCES:	29.1, 29.4, 29.6 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
KFN	Consult with Citizens when considering any disposition of the Dalan Retained Reserve or any rights or interests therein.	As necessary
KFN	Obtain consensus of Citizens prior to any disposition of the Dalan Retained Reserve or any rights or interests therein.	During consultation
<u>If consensus is obtained</u>:		
KFN	Dispose of the Dalan Retained Reserve or any rights or interests therein in accordance with the Constitution.	After obtaining consensus of Citizens
<u>If consensus is not obtained</u>:		
KFN	Do not dispose of the Dalan Retained Reserve or any rights or interests therein.	

PROJECT:	Regime for the ownership, management and administration of land which becomes retained as a Reserve pursuant to 4.3.6.1 of the KFNFA	
RESPONSIBLE PARTY:	KFN, Canada, Yukon	
PARTICIPANT / LIAISON:	None identified	
REFERENCED CLAUSES:	30.1	If the Minister of Indian Affairs and Northern Development proposes to recommend to the Governor in Council that it recognize or set apart land to be a Reserve for Kluane First Nation pursuant to 4.3.6.1(b) of the Final Agreement, the Parties to this Agreement shall enter into an agreement to amend this Agreement to establish a regime for the ownership, management and administration of those lands upon the same basis as set out in 29.1 to 29.12, and the Minister shall only make the recommendation after the parties have concluded that agreement.
CROSS REFERENCES:	29.1 to 29.12; KFNFA 4.1.1.1, 4.3.6.1(b), 4.3.6.2, 4.3.7	

RESPONSIBILITY	**ACTIVITIES**	**TIMING**
<u>If KFN notifies the Minister, pursuant to 4.6.3.1(b) of the KFNFA, that KFN wishes the Minister to recommend to the Governor in Council that it recognize or set apart land to be a Reserve</u>:		
KFN, Canada, Yukon	Enter into an agreement to amend this Agreement to establish a regime for the ownership, management and administration of those lands upon the same basis as set out in 29.1 to 29.12.	As soon as practicable
Minister	Make the recommendation to establish a regime for the ownership, management and administration of those lands upon the same basis as set out in 29.1 to 29.12.	After the agreement is concluded

ANNEX B – COORDINATION OF KFNFA AND KFNSGA IMPLEMENTATION

GENERAL REQUIREMENTS

1. KFNFA 28.3.2.6 requires the Implementation Plan to specify means for coordination of the implementation of the KFNFA and KFNSGA.

2. KFNSGA 23.1 specifies coordination of the KFNFA Plan and KFNSGA Plan to the extent practicable.

RESPONSIBILITIES

3. The KFN government and its administrative structure, as established through the KFN constitution adopted under the KFNSGA, shall be recognized as the agency responsible for the implementation, on behalf of the KFN, of both agreements.

4. Canada and Yukon each agree that, to the extent practicable, consistent processes, practices and interpretations shall be utilized in the implementation of both the KFNFA and KFNSGA, when dealing with the KFN. Further, should any conflict arise within either government in this regard, it shall be resolved internally and the KFN shall not be required to deal with such conflicts.

SPECIFIC AREAS OF IMPLEMENTATION COORDINATION

5. All on-going and specified period funding flowing to the KFN for implementation shall be transferred to the KFN through the self-government financial transfer agreement process described in KFNSGA 16.0 (all).

6. The Dispute Resolution process of KFNFA Chapter 26 shall be used to resolve all KFNSGA disputes as described in KFNSGA 24.0 (all).

7. The KFNFA Plan general review process described in paragraph 6.1 of the KFNFA Plan and in KFNSGA 6.6.3 and 6.6.4 may be carried out simultaneously and in a coordinated fashion. Further, these reviews may be timed in such a way as to provide input to the negotiations to a new KFNSGFTA as specified by KFNSGA 16.3.6 and 16.13.

8. The information strategy carried out pursuant to the KFNFA Plan (Annex C) shall consider the KFNFA, the KFNFA Plan, KFNSGA and the KFNSGA Plan.

9. The training needs for the KFN shall be integrated into a single plan which will take into account the training requirements of the KFNFA, the KFNFA Plan, KFNSGA and the KFNSGA Plan.

ANNEX B – COORDINATION OF KFNFA AND KFNSGA IMPLEMENTATION

OTHER POTENTIAL AREAS REQUIRING COORDINATION

10. While cross references between agreements have been provided on appropriate activity sheets, there are some implicit areas which may require coordination as well. To further specify these areas, the following table has been provided.

POTENTIAL AREAS REQUIRING IMPLEMENTATION COORDINATION
(may include but are not limited to:)

REFERENCED CLAUSE (KFNFA)	(KFNSGA)	AREA OF CONCERN
Definitions	Definitions	Consistent application
2.0	3.0	Rights of citizens and beneficiaries as Yukon Indian People
2.3.6	21.1	KFNFA amendments published in KFN law register
2.7.1	16.4.2	Disclosure of information
2.11.4.1	Self-Government Legislation	Legal entity
5.0	25.0	Compatible land use regarding Appendix A Settlement Lands and adjacent Non-Settlement Lands
5.0	28.0	KFN laws on Part 2, Appendix B Settlement Lands
19.0	16.8	KFNSGFTA calculation regarding compensation
20.0	15.2, 15.3.5	Tax status of settlement corporations
20.6	14.0	Income tax
20.7.1	14.9	Property taxation assistance
21.2.1, 21.2.3	14.1	Property Taxes
21.2.4	14.4	Property Taxes
21.2.5.1	14.8, 14.9, 14.10, 14.11	Property Taxes
21.3	14.10, 14.11	Property Taxes
21.2.4, 21.3, 21.4	26.0	Local Government Services agreements
24.10.1	5.2	Amendment of Self-Government Legislation
KFNFA	8.2.1, 8.3	Inconsistency and conflict

Yukon
Government

Canada